2003 - 2005 REVENUE SUMMARY

BY SOURCE	2003 Actual	2004 Adopted Budget	2004 Estimate	2005 Proposed Budget	Incr/(Decr) From 2004 Adpt. Budget
Intgov't Contracts & Grants	\$64,502,731	\$63,021,643	\$68,492,822	\$76,017,740	\$12,996,097
State Transportation Aids	\$5,593,644	\$5,502,765	\$5,502,765	\$5,352,765	(\$150,000)
St. Shared Revs/Mandate Relief	\$3,473,921	\$1,763,700	\$1,763,700	\$1,568,300	(\$195,400)
Fines & Licenses	\$3,618,086	\$2,778,445	\$2,816,755	\$2,913,505	\$135,060
Charges for Services (a)	\$25,499,937	\$23,656,494	\$23,531,052	\$24,311,168	\$654,674
Interdepartmental Revenue	\$13,598,917	\$13,870,852	\$14,023,588	\$14,360,934	\$490,082
Other Revenues	\$9,203,183	\$7,726,865	\$8,275,385	\$7,228,822	(\$498,043)
Interest/Penalty on Delinq Taxes	\$2,219,536	\$1,788,000	\$2,350,000	\$1,838,000	\$50,000
Investment Inc-Unrestricted Fnds	\$5,013,773	\$5,850,000	\$5,070,000	\$5,850,000	\$0
Debt Borrowing	\$13,500,000	\$14,000,000	\$14,000,000	\$14,400,000	\$400,000
Appropriated Fund Balance	(\$5,139,701)	\$14,084,419	\$13,514,922	\$13,707,986	(\$376,433)
Retained Earnings (b)	(\$1,694,168)	(\$1,314,719)	(\$1,491,194)	(\$1,011,905)	\$302,814
Tax Levy	\$80,609,559	\$84,321,665	\$84,321,665	\$87,661,217	\$3,339,552
Total Gross Revenues	\$219,999,418	\$237,050,129	\$242,171,460	\$254,198,532	\$17,148,403
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	2003	2004 Adopted	2004	2005 Proposed	Incr/(Decr) From 2004
BY FUNCTION	, , ,	2004		2005	Incr/(Decr)
	2003	2004 Adopted	2004	2005 Proposed	Incr/(Decr) From 2004
BY FUNCTION	2003 Actual	2004 Adopted Budget	2004 Estimate	2005 Proposed Budget	Incr/(Decr) From 2004 Adpt. Budget
BY FUNCTION Justice & Public Safety	2003 Actual \$13,079,620	2004 Adopted Budget \$13,027,807	2004 Estimate \$13,773,726	2005 Proposed Budget \$13,547,534	Incr/(Decr) From 2004 Adpt. Budget \$519,727
BY FUNCTION Justice & Public Safety Health & Human Services	2003 Actual \$13,079,620 \$61,998,086	2004 Adopted Budget \$13,027,807 \$62,621,954	2004 Estimate \$13,773,726 \$67,138,728	2005 Proposed Budget \$13,547,534 \$73,870,770	Incr/(Decr) From 2004 Adpt. Budget \$519,727 \$11,248,816
BY FUNCTION Justice & Public Safety Health & Human Services Parks, Env, Educ & Land Use (a)	2003 Actual \$13,079,620 \$61,998,086 \$19,182,811	2004 Adopted Budget \$13,027,807 \$62,621,954 \$16,067,034	2004 Estimate \$13,773,726 \$67,138,728 \$16,921,932	2005 Proposed Budget \$13,547,534 \$73,870,770 \$16,024,345	Incr/(Decr) From 2004 Adpt. Budget \$519,727 \$11,248,816 (\$42,689)
BY FUNCTION Justice & Public Safety Health & Human Services Parks, Env, Educ & Land Use (a) Public Works	2003 Actual \$13,079,620 \$61,998,086 \$19,182,811 \$15,158,261	2004 Adopted Budget \$13,027,807 \$62,621,954 \$16,067,034 \$14,419,806	2004 Estimate \$13,773,726 \$67,138,728 \$16,921,932 \$14,315,769	2005 Proposed Budget \$13,547,534 \$73,870,770 \$16,024,345 \$14,680,863	Incr/(Decr) From 2004 Adpt. Budget \$519,727 \$11,248,816 (\$42,689) \$261,057
BY FUNCTION Justice & Public Safety Health & Human Services Parks, Env, Educ & Land Use (a) Public Works General Administration (a)	2003 Actual \$13,079,620 \$61,998,086 \$19,182,811 \$15,158,261 \$13,856,094	2004 Adopted Budget \$13,027,807 \$62,621,954 \$16,067,034 \$14,419,806 \$13,295,347	2004 Estimate \$13,773,726 \$67,138,728 \$16,921,932 \$14,315,769 \$13,080,247	2005 Proposed Budget \$13,547,534 \$73,870,770 \$16,024,345 \$14,680,863 \$13,275,374	Incr/(Decr) From 2004 Adpt. Budget \$519,727 \$11,248,816 (\$42,689) \$261,057 (\$19,973)
BY FUNCTION Justice & Public Safety Health & Human Services Parks, Env, Educ & Land Use (a) Public Works General Administration (a) Non-Departmental	2003 Actual \$13,079,620 \$61,998,086 \$19,182,811 \$15,158,261 \$13,856,094 \$4,314,856	2004 Adopted Budget \$13,027,807 \$62,621,954 \$16,067,034 \$14,419,806 \$13,295,347 \$3,196,348	2004 Estimate \$13,773,726 \$67,138,728 \$16,921,932 \$14,315,769 \$13,080,247 \$3,265,197	2005 Proposed Budget \$13,547,534 \$73,870,770 \$16,024,345 \$14,680,863 \$13,275,374 \$3,407,348	Incr/(Decr) From 2004 Adpt. Budget \$519,727 \$11,248,816 (\$42,689) \$261,057 (\$19,973) \$211,000
BY FUNCTION Justice & Public Safety Health & Human Services Parks, Env, Educ & Land Use (a) Public Works General Administration (a) Non-Departmental Capital Projects & Debt	2003 Actual \$13,079,620 \$61,998,086 \$19,182,811 \$15,158,261 \$13,856,094 \$4,314,856 \$5,134,000	2004 Adopted Budget \$13,027,807 \$62,621,954 \$16,067,034 \$14,419,806 \$13,295,347 \$3,196,348 \$3,330,468	2004 Estimate \$13,773,726 \$67,138,728 \$16,921,932 \$14,315,769 \$13,080,247 \$3,265,197 \$3,330,468	2005 Proposed Budget \$13,547,534 \$73,870,770 \$16,024,345 \$14,680,863 \$13,275,374 \$3,407,348 \$4,635,000	Incr/(Decr) From 2004 Adpt. Budget \$519,727 \$11,248,816 (\$42,689) \$261,057 (\$19,973) \$211,000 \$1,304,532
BY FUNCTION Justice & Public Safety Health & Human Services Parks, Env, Educ & Land Use (a) Public Works General Administration (a) Non-Departmental Capital Projects & Debt Debt Borrowing	2003 Actual \$13,079,620 \$61,998,086 \$19,182,811 \$15,158,261 \$13,856,094 \$4,314,856 \$5,134,000 \$13,500,000	2004 Adopted Budget \$13,027,807 \$62,621,954 \$16,067,034 \$14,419,806 \$13,295,347 \$3,196,348 \$3,330,468 \$14,000,000	2004 Estimate \$13,773,726 \$67,138,728 \$16,921,932 \$14,315,769 \$13,080,247 \$3,265,197 \$3,330,468 \$14,000,000	2005 Proposed Budget \$13,547,534 \$73,870,770 \$16,024,345 \$14,680,863 \$13,275,374 \$3,407,348 \$4,635,000 \$14,400,000	Incr/(Decr) From 2004 Adpt. Budget \$519,727 \$11,248,816 (\$42,689) \$261,057 (\$19,973) \$211,000 \$1,304,532 \$400,000
BY FUNCTION Justice & Public Safety Health & Human Services Parks, Env, Educ & Land Use (a) Public Works General Administration (a) Non-Departmental Capital Projects & Debt Debt Borrowing Appropriated Fund Balance	2003 Actual \$13,079,620 \$61,998,086 \$19,182,811 \$15,158,261 \$13,856,094 \$4,314,856 \$5,134,000 \$13,500,000 (\$5,139,701)	2004 Adopted Budget \$13,027,807 \$62,621,954 \$16,067,034 \$14,419,806 \$13,295,347 \$3,196,348 \$3,330,468 \$14,000,000 \$14,084,419	2004 Estimate \$13,773,726 \$67,138,728 \$16,921,932 \$14,315,769 \$13,080,247 \$3,265,197 \$3,330,468 \$14,000,000 \$13,514,922	2005 Proposed Budget \$13,547,534 \$73,870,770 \$16,024,345 \$14,680,863 \$13,275,374 \$3,407,348 \$4,635,000 \$14,400,000 \$13,707,986	Incr/(Decr) From 2004 Adpt. Budget \$519,727 \$11,248,816 (\$42,689) \$261,057 (\$19,973) \$211,000 \$1,304,532 \$400,000 (\$376,433)

⁽a) Includes revenues from enterprise fund user fees which are estimated to result in retained earnings.

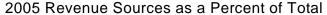
⁽b) Revenues in excess of expenditures from enterprise funds which are retained in the appropriate fund and not used to offset the overall County tax levy.

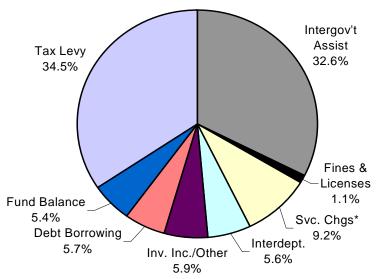
Revenue Budget:

The 2005 revenue budget (excluding property tax levy, fund balance appropriations and revenue generating proprietary fund retained earnings) totals \$152,829,329, an increase of \$14,185,284 or 10.2% from the 2004 adopted budget. The net revenue budget is \$138,468,395 after elimination of \$14,360,934 of interdepartmental revenues (mostly from internal service funds), which are in essence double-budgeted.

The 2005 revenues consist of departmental operating revenues budgeted at \$133,794,329 and capital project funding at \$19,035,000 including \$14,400,000 from planned borrowing. Overall, the operating revenues increase \$12,480,752 or 10.3% from the prior year budget. The increase is primarily due to an \$11.1 million or a 21.0% increase in Intergovernmental Contracts and Grants revenue mainly consisting of a \$5.6 million in Human Services Long Term Care funding and \$5.5 million of Human Services Fund State Funding.

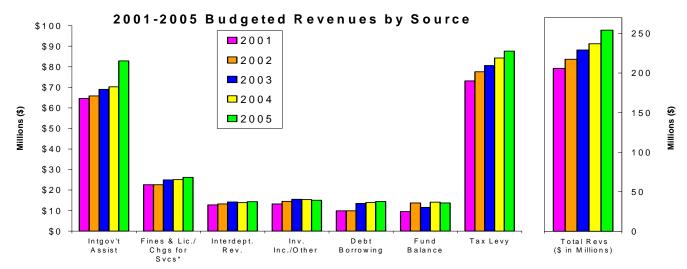
The graph below reflects the ratio of revenue sources budgeted for 2005 to all revenue sources, with Tax Levy of 34.5% and Intergovernmental Assistance of 32.6% as the major revenue components.





^{*} Excludes Retained Earnings

The graph below reflects the revenue budgeted from all sources for 2001-2005. Nearly all sources have shown annual increases during the five-year period.



*Excludes retained earnings

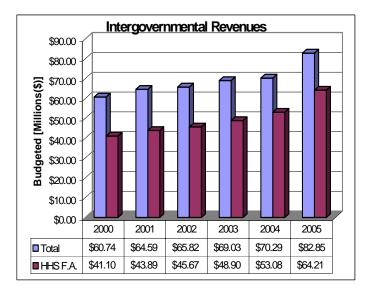
Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2004 adopted revenue budget, by source, follows.

The property tax levy is not considered revenue for purposes of this section. Similarly, fund balance appropriations are not considered revenues, but rather re-appropriation of prior years' tax levy funding used to reduce the amount of taxes that must be levied.

Intergovernmental Assistance:

Combined, total 2005 intergovernmental contracts, grants, state aids and state shared revenues are budgeted at \$82,938,805, representing an increase of approximately \$12,650,697 or 18.0% from the previous year's budget.

The Health and Human Services Functional Area (HHS F.A.) receives the majority of its funding from **Federal** State 1 intergovernmental assistance. The Health and **Human Services Functional Area includes the** Depts. of Health and Human Services, Senior Services, Veterans, Child Support, and Community Development Block Grant. Increase in annual funding is mainly from Federal funding for CDBG program assistance and Health and Social Services funding.



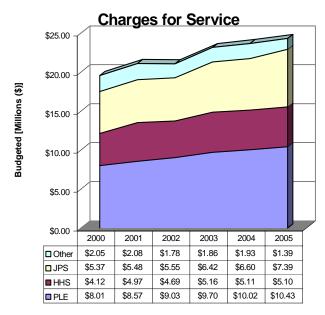
- Health and Human Services Autism Waiver Services program, created in 2004 through separate
 ordinance, increases 2005 budgeted revenues by \$5.2 million. The department is the responsible agency
 for the coordination of intensive and post intensive autism services. The 2005 budget includes
 appropriations to serve approximately 193 children.
- Health and Human Services Long-Term Care Division 2005 revenue budget increases \$3.7 million related to a state law change that requires counties to be responsible for clients that currently reside at an Intermediate Care Facility (ICFMR). This state program change is predicated upon reducing the total clients in ICFMR placements annually in order to pay for annual inflationary increases or increases associated with serving new clients. However, based on Waukesha County demographics and past departmental focus on placement of individuals into the community, the department is uncertain if the level of attrition will be sufficient to cover costs of adding new ICFMR placements.
- Long Term Care Division revenues reflect an additional \$956,280 of Community Integration (CIP 1B) revenue available to fund services/clients that were previously funded 100% through Community Aids or tax levy. Expanded CIP funding increases placement options and allows tax levy to be reduced and shifted to match waiver services within the Developmental Disability area as well as within the CIP/COP program area.
- Capital Project funding increases \$1.4 million from 2004, mainly from Transportation related funding from a combination of State and local sources that increase \$1.32 million.

Charges for Services:

Charges for County services (user fees) are budgeted at \$24,311,168, which represents an increase of approximately \$654,700 or about 2.8% from the 2004 adopted budget.

User Fees are charges for specific government services to those who utilize those services. They provide an equitable, proportional method to continue service operations without charging the general population. User fees collected include fees for document recording and real estate transfer and public admission for recreation usage (PLE), health care and services (HHS), and inmate stays, contracted patrols, and judicial and public safety (JPS).

- Register of Deeds revenues increases \$207,800 to \$1.37 million in real estate transfer fees reflecting estimated sales and continued property value growth in the County and \$122,000 to \$1.43 million for Real Estate Document recording fees. Recording fee revenues are based on an estimated 130,000 document level, which is a 5,000 increase from 2004 budgeted levels. Register of Deeds revenues generated in excess of operating expenditures total \$1.1 million an increase of \$227,000, and are used to reduce tax levy funding requirements in other general government operations.
- The Sheriff's department is negotiating with the Federal Marshall to house 51 federal inmates during 2005, with a potential countywide revenue budget of \$1.3 million. This is an increase of



\$247,300, from increasing inmates housed by 6.5 and increasing the per day fee charged to the Federal Marshal from \$65 to \$70 per day.

Fines and Licenses:

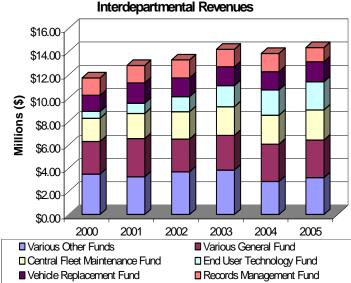
Overall fine and license revenues total \$2,913,505 in 2005, an increase of more than \$135,100, or 4.9% from the 2004 adopted budget.

- Parks Department increases \$45,000 through increased license revenue of \$25,000 and permit revenue of \$20,000.
- **Treasurer** is now budgeting revenue from Agricultural Use Conversion Penalties of \$75,000.
- **Human Services** revenue increases \$30,000 for Intoxicated Driver Rehabilitation program as part of the Alcohol & Other Drug Abuse Outpatient Clinic and Support Services.

Interdepartmental Revenues:

Overall interdepartmental revenues total more than \$14,360,934, an increase of \$490,082 or 3.5% from the 2004 adopted budget.

- End User Technology Fund revenue for computer replacement and maintenance increase \$247,900 as charges to departments are 76% of full cost.
- Emergency Preparedness-Radio Fund revenue increases \$250,000 to implement an equipment replacement plan for the EP-Communication Center program.
- Public Works revenue increases \$120,400 for vehicle replacement charges and \$93,200 for automobile fuel charges.
- Dept. of Admin-Records Management revenue decreases \$398,900 as the department discontinues the Print Services operation.
- **Sheriff** revenue increases \$84,300 for Court Security and Inmate Transport services.



• Other Revenues (Excludes fund balance appropriations):

(Note: Other Revenues described here exclude fund balance appropriations. However, the Other Revenues identified in the Agency and Organization Summary detail include surplus unreserved fund balance appropriated to reduce the amount of taxes levied.)

Revenues from other sources in the 2005 budget total \$14.9 million. This represents a decrease of \$448,043 or about 2.9% from the 2004 adopted budget.

- Tarmann Fund revenue of \$350,000 for a Stewardship grant is budgeted as Intergovernmental Assistance.
- Materials Recycling Facility revenue from merchandise sales decreases \$126,300 to \$630,000.

Debt Financing:

The 2005 budget includes borrowing of \$14.4 million to finance a portion of 2005 capital projects. This represents an increase of \$400,000 in the level of borrowing from the 2004 adopted budget.

Appropriated Fund Balance:

To reduce the 2004 tax levy (for 2005 budget purposes), the budget includes fund balance appropriations of \$13,707,986, for one-time projects or expenditures. This includes \$7,852,986 for the operating budget and \$5,855,000 for the Capital Projects budget.

Capital budget appropriations of fund balance include: \$3 million of General Fund balance; \$1.25 million of Capital Projects fund balance; \$800,000 of Land Records fund balance; \$425,000 of Golf Course fund balance; \$195,000 of Records Management fund balance; \$135,000 of Central Fleet fund balance; and \$50,000 of End User Technology Fund balance;

Operating budget fund balance appropriations, mainly for one time expenditure items, includes: \$1,150,000 related to **Debt Service** (of which \$500,000 is prior year jail assessment revenue, \$300,000 is designated 2004 [prior year] investment income, and \$350,000 is Debt Service fund balance); \$650,000 of Materials Recycling Facility fund balance; \$625,000 of Tarmann Fund balance and \$75,000 of Golf Course Fund balance for parkland acquisitions in the Tarmann Fund; \$455,650 of Human Services Fund balance; \$200,000 of Human Services-Long Term Care Fund balance; \$477,610 of General Fund balance for Emergency Preparedness-Comm. Center one-time start up costs; \$444,309 of End User Technology Fund balance; \$153,420 (to reduce taxes) for 2004 Tax Incremental District receipts from dissolved TIF's; \$237,200 of General Fund balance for Non-Departmental General; \$1,000,000 of General Fund balance for the Contingency fund; \$95,000 for prior year start up cost repayments to reduce the tax levy and \$44,275 for depreciation and software maintenance costs from the Collections Fund, \$314,212 for Radio Services to fund depreciation expense and general fund loan repayment of interest, \$401,448 for Risk Management; \$101,083 for Central Fleet; \$278,780 of Material Recycling Facility (prior year interest income) Fund balance to be used for Parks and Land Use-General recycling & solid waste activities; \$193,977 for Airport; \$99,528 for Child Support; \$394,100 for Sheriff one-time expenditures in the Justice Expansion, \$13,419 of General Fund balance representing Federal Seized Asset Forfeiture Sheriff revenue received in prior years; \$256,000 of General Fund balance and \$95,500 of Collections Fund balance for Public Works facility projects; \$91,000 General Fund balance for Parks and Land Use Land Recycling program and one-time items, and \$6,475 for Senior Services-Nutrition.

Tax Levy and Property Assessed Valuation:

The overall 2004 tax levy (for 2005 budget purposes) is \$87,661,217, which represents an increase of \$3,339,552 or 3.96% from the 2004 adopted budget. The total tax levy consists of general County purpose tax levy of \$84,919,831, a \$3,367,353 or 4.1% increase from the 2004 adopted budget, and the Federated Library tax levy of \$2,741,386, a decrease of \$27,801 or 1.00% from the 2004 adopted budget.

The tax levy rate for the general County portion of the budget is \$2.1101 per \$1,000 of equalized value, a decrease of \$0.0993 or 4.50%. The tax levy rate for the Federated Library System is \$0.2354 per \$1,000 of equalized value, a decrease of \$0.0275 or 10.4%.

The County's equalized property valuation (excluding Tax Incremental Financing Districts) as determined by the Wisconsin Department of Revenue is at \$40,244,065,050, an increase of more than \$3.33 billion or 9.03% from the previous year.